

## THE NECESSITY AND UTILITY OF PERFORMANCE AUDITS OF INVESTMENT PROJECTS IN TANGIBLE ASSETS. CASE STUDY-ROȘIA MONTANĂ

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### ABSTRACT

*Given the fact that public money must provide comfort, safety, health, education, transport infrastructure and utility for the country's population, performance audit is the only instrument that must endorse the country's healthy development and a tool with which we can determine scientifically the impact of policies, programs, projects, and actions of state institutions to address them in due time. In this study, the authors present a series of lessons learned from the performance audit report on the project Roșia Montană.*

**KEYWORDS:** *audit performance, sustainable development, investment, project.*

**JEL CLASSIFICATION:** *L72, O13, O15, Q34, Q56.*

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